SUBJECT No. 113.

Issue of Sayer rahadaris by patels.

Mr. Hutcheeregowda, Gubbi Taluk.

Summary of discussion.—In Subject No. 211 of last year orders were prayed for, authorising patels to issue Sayer rahadaris. The subject is again pressed for consideration.

Reply of Government.—No change is called for.

SUBJECT No. 114.

Exemption of raiyats' houses from taxation.

Srinivasa Rao, Harihar Taluk.

Summary of discussion.—In villages a raiyat owning three houses, one used for dwelling, the second for keeping his agricultural implements and the third for his cattle, is exempted from Mohatarfa tax, only houses in excess of that number being taxed. Prays that, when such additional houses are used by the owners' servants as well as those that help him in cultivation, such houses should also be exempted from this tax.

Reply of Government.—Till the present rules are changed the existing practice must continue.

SUBJECT No. 115.

Revision of house-tax in villages.

Messrs. D. Naranappa, Sidlaghatta Taluk; Srinivasa Rao, Harihar Taluk.

Summary of discussion.—Houses in Municipal towns valued at Rs. 50 are taxed at eight annas each, while the mud-roofed houses in villages valued at Rs. 10 are taxed at Rs. 2 each. It is therefore requested that taxes on houses in villages may be revised.

Reply of Government.—The existing practice cannot be altered as long as the present rules are in force.

SUBJECT No. 116.

Permanent settlement of land revenue.

Messrs. Balavant Rao, Arsikere Taluk; S. R. Balakrishna Rao, B.A., LL.B., Advocate, Shimoga Municipality.

Summary of discussion.—The Government may be pleased to introduce permanent settlement of land revenue instead of the revision of assessment at every re-survey once in thirty years. The permanent settlement will stimulate the raiyat to work with increased vigour. While prices have risen, lands have become less fertile. Living has become more costly than it was at the last settlement and the wealth of the raiyats has in no way increased. Although the prices of the produce of the soil have risen, the raiyat cannot feel comfortable.

Reply of Government.—This is not possible.

SUBJECT No. 117.

Assessment on wet and dry lands not to be increased during re-survey.

Messrs. Sowcar Nagappa, Nagar Taluk; D. S. Hanumanta Rao, Devanhalli Taluk; and Guruva Reddi, Bangalore Taluk.

Summary of discussion.—Most of the lands in the malnad are left uncultivated for several reasons, *viz.*, ravages by wild animals, various diseases, etc. It is, therefore, requested that the assessment on wet and dry lands should not be increased during re-survey.

Reply of Government.—There is no necessity for any general order of the kind. Revision survey does not always mean increase of assessment. It means revising of assessment on certain definite principles in consideration of changes that have occurred during the period and may very often result in actual reduction of assessment where there has been any diminution of advantages.